

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>DEBORAH NOBLE AND GLENN SANDLER ET AL, AND DOVE VALLEY BUSINESS PARK ASSOCIATES, LTD.</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Lawrence L. Levin Holme Roberts &amp; Owen LLP</p> <p>Address: 1700 Lincoln, Suite 4100 Denver, Colorado 80203</p> <p>Phone Number: (303) 861-7000</p> <p>Attorney Reg. No.: 1824</p>	<p><b>Docket Numbers: 40530, 40531, 40532, 40533, 40534</b></p>
<p><b>ORDER RETAINING JURISDICTION</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on January 9 and 13, 2003, Rebecca Hawkins and Karen E. Hart presiding. Petitioner was represented by Lawrence Levin, Esq. Respondent was represented by George Rosenberg, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**Docket 40530 Arapahoe County Schedule 2073-31-2-00-006 Parcel C Field 102  
Docket 40531 Arapahoe County Schedule 2075-36-4-00-006 Parcel H Field 100**

**Docket 40532 Arapahoe County Schedule 2075-36-1-00-031 Parcel D Field 100**  
**Docket 40533 Arapahoe County Schedule 2073-31-2-00-033 Parcel B Field 102**  
**Docket 40534 Arapahoe County Schedule 2073-30-4-00-014 Parcel A Field 105**

Petitioner is protesting the 2002 actual value and classification of the subject properties, five land parcels totaling approximately 48.78 acres, located in Arapahoe County, Colorado.

**ISSUES:**

**Petitioner:**

Petitioner contends that the subject properties have been improperly reclassified from agricultural land to vacant land status. The subject properties are part of a larger operation and the nonuse was a result of a conservation practice that was integral to the total farm operation.

**Respondent:**

Respondent contends that the subject properties were correctly reclassified to vacant land due to their observed nonuse during annual inspections of the subject properties, as well as a review of other available documentation. The subject properties' non-use was not an integral part of a larger farm operation.

**FINDINGS OF FACT:**

1. The Board consolidated dockets 40530, 40531, 40532, 40533, and 40534.
2. The parties stipulated to \$1.10 per square foot for the subject properties' value as vacant land if the Board finds that the subject properties are not agricultural properties.
3. Petitioner's witness, Mr. Angelo Mariani, testified that he is owner and managing general partner of Dove Valley Business Park (Dove Valley). Glenn Sandler and Deborah Noble are his employees; they have a nominal ownership interest.
4. Mr. Mariani testified that Mr. Ben Palen is the operating farmer. He relied on the farmer's expertise to determine the use as farming or grazing; Mr. Mariani preferred farming. The entire 576 acres is operated as one unit. Each year he has received farming reports from the farmer. He and Mr. Palen had discussions including monetary issues. From time to time, there would be oral requests for modifications and the application of the proceeds from the crops, such as making capital improvements and covering expenses. At the end of August or September of 2001, Mr. Palen indicated that he was wishing to get out of the farming business and out of the subject properties' lease. Mr. Mariani suggested assigning the lease to the Harrisons.

5. Mr. Mariani testified that he consented to the assignment of the lease to the Harrisons, but is not sure if it was in writing; his office was destroyed in the September 11, 2001 attacks on the World Trade Center and his records were destroyed.

6. Under cross-examination, Mr. Mariani admitted that he would not be compensated for grazing activities under the lease. He did not see animals grazing on the property; he was told grazing had occurred.

7. Upon questioning by the Board, Mr. Mariani testified that the lease was assigned at the end of August or September of 2001 to the Harrisons. He did not receive any income from the farmer; it was applied to expenses.

8. Petitioner's witness, Ms. Donna Kayden, a registered appraiser with the Arapahoe County Assessor's Office, testified that she inspected each of the subject properties on a regular basis, including 2001, her last year of inspection. The lease covers a larger area than the subject properties.

9. Ms. Kayden testified that after an inspection in 1999, she determined the subject properties should be returned to an agricultural status, and made that recommendation to the Arapahoe County Board of Equalization. Her recommendation was based on a 1998 lease and the subject properties' use.

10. Under cross-examination, Ms. Kayden testified that in June of 2001, she and Mr. Norman Wright, attorney for the Petitioner at that time, discussed parcels D and H. There was a new development going in west of these parcels and there was a drainage ditch that divided the parcels. She had inspected the property multiple times in 2001; the fence was down and there was no grazing or farming on those two parcels.

11. Ms. Kayden testified that she also had concerns with parcels B and C. She knew it was land in transition. There were apartments being built to the east of the parcels and the separating road was not in place. There was no grazing or farming activity. In 1999 there was a shallow till; that is all that had been going on with those parcels.

12. Petitioner's witness, Mr. Benedict Palen Jr. testified that he farmed the subject properties from 1994 to 2001. Exhibit I was the last lease he entered into with Dove Valley; it was for 576 acres. Exhibit H is his parcel numbers for each farm in the area; Fields 100 through 108 are the Dove Valley farms. He farmed or ranched all of the parcels at some point in time. Exhibits F and G are his reports regarding all of the farm parcels for years 2000 and 2001.

13. Mr. Palen testified that Field 100 covers parcels D and H, which were planted in 1997, harvested in 1998, and grazed in 1999. He applied fertilizer in April of 2000, harvested wheat in July of 2000, and "swept" the fields in the fall of 2000. "Sweeping" is accomplished by using a V-shaped bladed machine that undercuts weed roots but leaves the residue on the top of the soil, which prevents wind erosion. Sweeping keeps the soil in place and traps snow in the wintertime, to build up the moisture in the soil. It also controls weeds after harvest and promotes the growth of volunteer

wheat, which allows the grazing of livestock. He erected fences on Field 100 in 1997 or 1998 so

that cattle could graze the aftermath; he grazed cattle there in year 2000 for a short time.

14. Field 102, which is parcels B and C, was sprayed with herbicide and fertilizer in June of 2000. He planned to do no-till sunflower planting in 2001, but it turned out to be too dry throughout the metro area for sunflowers that year. He lightly swept it in the fall of 2000 and it lay fallow the next year.

15. Field 105, which is Parcel A, was disced in July of 2000 in preparation for planting. A disc is a tool with circular blades to go over the soil and destroy any weeds that are on top of it.

16. Mr. Palen testified that for year 2001, Fields 100 and 102 were lightly swept; he did not sweep Field 105. He also used a six-foot moisture probe to check for moisture, which is a limiting factor for raising crops in eastern Colorado. The fields in Dove Valley were pretty dry in the spring of 2001. He believes there was moisture at two/three feet in April of 2001. He usually wants six feet of moisture for planting a summer crop.

17. Mr. Palen testified that Field 100 was going to be planted to corn or sunflowers. Fields 102 and 103 were fallow; he was going to plant them with a spring crop. Later in 2001, he decided not to plant because it was too dry. Field 105 was also fallow. Depending on soil moisture, it would be planted with a spring crop. Part of the reason for spring crops on these parcels is that some of the land had a lot of cheat grass, which is actually a weed and is hard to get rid of with wheat crops; it is easier to eradicate using summer crops such as corn and sunflowers.

18. Mr. Palen testified that there was a drought in 2001. There were only two/three feet of moisture in the ground in April and there was limited weed growth. Herbicide does not work well if it is too dry. Trying to till the dry ground would have resulted in large chunks, as there is heavy clay soil. Metro farming is difficult, as blowing dirt around residential areas results in lawsuits. He did not want the soil to erode, as it was dry and predicted to continue to be dry.

19. Mr. Palen testified that he was still farming on the remaining acres. He was doing crop rotations. He planned each year to have a part of the land in wheat and part in summer crops like corn, sunflowers, sorghum or millet, but it did not always work that way due to dry conditions. He looked at the Dove Valley property as part of the whole operation and he wanted to spread his risk with different crops and to raise some crops that would help with the cattle operation. He used each parcel every year for farming and ranching purposes.

20. Mr. Palen testified that the 2000 wheat crop harvest was 3,500 bushels for Field 100 and 101. He made no payments to Dove Valley. Expenses he had incurred, including fencing, herbicide, and fertilizer, offset Petitioners' one-third share of the crop income.

21. Under cross-examination, Mr. Palen testified that the Harrisons used Fields 101 and 104 after September of 2001. Mr. Palen ceased farming in 2001, as his leases expired. By the fall of 2001, he was full time in the construction business. He admitted that Exhibit J, Attachment 2 says there was very good moisture in October of 2000. In early June 2000, it was too dry to plant a crop. The fall of 2000 was a different time, good in context of tillage moisture. The April 2001 field report in Exhibit J shows a moisture measure that is an average of all Dove Valley fields; the measurements would be fairly uniform or he would have mentioned them separately. Roundup is a

contact herbicide, which only works on green plants; it does not work as a residual in the soil.

22. Mr. Palen admitted that in Tab F, Field 105 was not listed on the report; it was considered part of the Carmel farm, which was acquired from Dove Valley. He considers the subject properties to be good-sized farms for the area. He considers a typical family farm to consist of an average of 2,000 acres.

23. Mr. Palen admitted that Field 103 as shown in the Exhibit G status report, was under construction for apartments and was not under lease in 2000. He believes he probably meant the east part of Field 102, which is east of a drainage ditch.

24. Petitioner is requesting a 2002 agricultural classification for the subject property, or in the alternative, a reduction in market value to \$1.10 per square foot.

25. Respondent's witness, Ms. Cherice Kjosness, a Certified General Appraiser and Senior Real Property Appraiser with the Arapahoe County Assessor's Office, testified regarding her agricultural background and was accepted as an expert in the classification and valuation of agricultural property.

26. Ms. Kjosness testified that she researched the subject properties' history in preparation for this hearing. She believes that all five properties should be classified as vacant land. In November of 2000, she and Ms. Kayden toured Bronco's Parkway and Blackhawk, observing parcels on each side. They spoke about several fields, including 102 and 105. Everything south of Bronco's Parkway and east of Potomac appeared to have agricultural activity-grazing by cattle and horses. At that time, construction materials prevented them from going down South Potomac. In 2001, she visited the subject properties again; site preparation was occurring on Farm 100 for the west commercial development. She did not travel Potomac. In January of 2002, she finally was able to drive down Potomac and inspect those properties.

27. Farm 102 in 2000 appeared quite overgrown, Farm 100 was seen from the west road; she did not see any evidence of farm or ranch operations. The first time she was actually on the east side of Farm 100 and the west portion of 101 was after the appeal was filed in 2002. At that time, she and Ms. Brost drove onto the property and walked on the land. There were some posts and wire there but not really a fence, and no gate.

28. Ms. Kjosness testified that it takes two years to obtain an agricultural classification and two years to lose it, in fairness due to droughts, contract disputes, etc. She observes a property for at least two years before she removes the agricultural classification. They did classify two properties as agricultural in 2001, parcels D and H. To determine the classification for 2002, she observed the property in the fall of 2000 and all of year 2001 before she changed the classification in 2002. She made notes on cards and maps, but did not take photos. There was virtually no change in the properties from the fall of 2000 to August 2002.

29. Ms. Kjosness testified that for tax year 2002, she is looking at uses in 2000 and 2001 as well as 2002. In November of 2000, she took a tour of the subject property with Ms. Donna Kayden. She reviewed the assessor's records and spoke with other personnel regarding 2000. She noted the

area was in transition; there was development on the west side and it was moving eastward. At the time there was a heavy growth of weeds and vegetation. The property may have been tilled in the past but the tilling had stopped and no formal operation has been taken to try to restore it to the natural grasses. She did not take any action for year 2000.

30. In early January of 2001, she drove all agriculture properties in the metro area and made notes of what she saw. In February, her assistant, Ms. Brost moved into an apartment in Dove Valley; she was to observe any activities regarding the subject properties. She did not take any action for year 2001.

31. Ms. Kjosness testified that her final decision for 2002 was made in March and April of 2002. It had been agreed with her supervisor that she would make her classification changes in 2002, based on her research, and inspections beginning in 2000. She had completed her review of the prior two years and determined which properties would no longer qualify for an agricultural classification.

32. She looked at 2000 and 2001 as a unit; there was no change in Lessee. She sent out an agricultural questionnaire in March 2001 and she got a comprehensive file from Mr. Norman Wright of Holmes-Owens. There was a performance clause in the lease; in other words it required the lessee to actually use the land for agricultural purposes. She did not decide to change the classification until the spring of 2002, after conducting inspections, looking at the aerials, and after speaking with the Farm Service agent regarding whether the subject was in a government program. She also kept in contact with her assistant regarding whether there was actual use of the subject properties.

33. She also looked at the status reports in the file. She found that until 1999, things were well documented and everything seemed normal. In 2000 and 2001 she saw that the parcels were somewhat isolated from the remaining parcels, there was development next to the parcels, and there were weed issues. She believed the farmer decided not to bother with the subject properties. She found some discrepancies in the farm's reports and she did not believe the reported activities were supported by her inspections and research.

34. The most agricultural activity in 1998 and 1999 was the 100 Field, which is parcels D and H. The farming activity reported for these years was typical for an agricultural operation. The photo evidence in 2000 does not support the reported activities by the farmer. It may have been planted and fertilized, but it was not harvested. Her conclusion was that for 2000, the farmer's plans did not come to fruition; there was no harvest of a crop. For 2001, there were no agricultural activities.

35. Regarding Field 102, Parcels B and C, their color is very dark in the 1999 aerial, in 2000 the color had changed. She believes Field 102 was tilled in 2000, but not Field 100.

36. Regarding Field 105, the "fin", Parcel A, she does not see where it was ever in production, at least not since 1999.

37. She re-inspected the properties in June of 2002, after the protest was filed; she did not find anything to warrant restoring the subject properties to an agricultural classification. On that

day, she walked Field 100; the internal fences were down and there was no evidence of grazing – it was an abandoned field.

38. As of July 2002, there was a change in farmers. Starting in mid-August through October, Mr. Nygaard worked fields 100 and 102, and maybe 105. It is clear that Mr. Nygaard is farming in 2002. Mr. Palen was concerned in 2000 and 2001 that it was too dry to farm, but it is extremely dry in 2002 and the land is being cultivated and planted.

39. Under cross-examination, Ms. Kjosness testified that the agricultural use for 2002 is okay for classification for year 2003 onward. They did not get out of the car for the November 2000 inspection and they did not look at Parcels D and H. She does not believe a crop was harvested in 2000, she thinks it was harvested in 1999 instead. There was not sufficient operation for agricultural use.

40. Under redirect, Ms. Kjosness testified that there are several “intended” activities listed in Exhibit F and G. There are also some listed activities that she believes are incorrect.

41. Upon questioning by the Board, Ms. Kjosness testified that you can see a difference in color for fields that are in stubble. Regarding Field 105, Ms. Kjosness testified that there did not appear to be any difference between the “fin” and the rest of the field. Field 105 was not fenced in 2000 and is not currently fenced.

42. Respondent’s witness, Ms. Tasa Brost, an appraiser with the Arapahoe county Assessor’s office, testified that she lived in a Dove Valley apartment from February of 2001 to March of 2002. Field 102, Parcels B and C, had no activity and were grass and weeds. Field A had no activity and had lots of yucca plants. There was no activity on Parcels D and H; they were all grass and weeds.

43. Under cross-examination, Ms. Brost testified that she frequently walked her dogs on Field 102 and spent time in the park, which is close to Parcels D and H.

44. Upon questioning by the Board, Ms. Brost testified that she never saw tractor tracks on Field 102.

45. Respondent assigned the following actual values to the subject properties for tax year 2002:

<u>Docket #</u>	<u>Schedule #</u>			<u>Actual Value</u>
40530	2073-31-2-00-006	Parcel C	Field 102	\$ 239,580.00
40531	2075-36-4-00-006	Parcel H	Field 100	\$ 894,831.00
40532	2075-36-1-00-031	Parcel D	Field 100	\$ 358,717.00
40533	2073-31-2-00-033	Parcel B	Field 102	\$1,140,880.00
40534	2073-30-4-00-014	Parcel A	Field 105	\$ 344,037.00

46. Petitioner’s rebuttal witness, Mr. Randy Nygaard, current lessee of the subject properties, testified that he first looked at the subject properties in the summer of 2002. He told Mr.

Mariani that he was not interested in small parcels, but was informed the property size was 576 acres. Parcels B and C were very fertile ground; it would not take much to put them into a crop. Parcels D and H were in reasonable shape, and he also looked at the “fin”, Parcel A. He thought Parcels B and C had been farmed recently due to a lack of growth; they only needed one operation of farming. He believes the condition of the land was inconsistent with the claim that the land had not been worked for over two years. Parcels D and H were only pre-worked; he was able to drill and seed in one operation. The ground was somewhat dry, but there was moisture in October and he was able to plant. 2001 was droughty. He did not plant some of his fields in 2001; there was not enough moisture to germinate the seed. There was some evidence of electrical fence and permanent fence along the roads on Parcels D and H in July 2002; he did not walk along the ditch.

47. Under cross-examination, Mr. Nygaard testified that he had no first hand knowledge of 1999, 2000, or 2001 farm activities. He does not know when the electric fence was installed or whether it was operative. Typically, he fences where he runs cattle, but not for farming. He typically would not run stock where he is doing farming operations.

48. Upon questioning by the Board, Mr. Nygaard testified that it only took one pre-work for Parcel A, which is about 90% tillable. Parcels B and C were wetter than the remaining fields. What he planted is germinating.

## **CONCLUSIONS:**

1. The Board was faced with conflicting testimony and evidence in this case. Mr. Palen’s field reports, summary report, and testimony at times were contradictory and not supported by Respondent’s inspection reports or aerial photographs.

2. 39-1-102 (1.6)(a)(I) C.R.S. defines “agricultural land”, in part, as “a parcel of land, whether located in an incorporated or unincorporated area and regardless of the uses for which such land is zoned, that was used in the previous two years and presently is used as a farm or ranch, ... or that is in the process of being restored through conservation practices...”

3. For the subject parcels to qualify for an agricultural classification, they must meet the definition of “agricultural land” for the two previous years and the current year. The years in question in this case are 2000 and 2001. The parties have stipulated that there was agricultural activity on the subject properties as of the fall of 2002.

4. The Board has carefully reviewed all of the testimony and evidence in this case and has reached the following conclusions: each parcel will be addressed separately.

5. Regarding Parcel A, “the fin”, also known as Field 105, Mr. Palen’s testimony was that he disced the field in 2000 in preparation for planting and that it laid fallow in 2001. Respondent’s multiple field inspections did not note any agricultural activity for either of those years. The Board believes that discing of the field would have been something that would have been observed at the time of inspection and also would have shown on the aerials, although the Board notes that the nature of a “no-till” operation could make a field appear to be unused when viewed from a distance. The Board carefully reviewed the aerial photos and noted no change in appearance



for this field at any time from the August 1999 aerials until the October 2002 aerial photo, which clearly shows the property has had some activity. Additionally, there was limited Petitioner documentation supporting past agricultural activities for Parcel A. The full cycle of agricultural farming activity includes preparing the ground for planting, planting of seed, cultivating and/or spraying of herbicides and pesticides and the application of fertilizers when necessary, harvesting of the crop, and selling or consuming the harvested crop. The Board found no evidence that there was planting or harvesting with the subsequent selling or consuming of a crop in 1999, 2000, or 2001, nor was there sufficient evidence as to when a crop was last planted, harvested, or sold or consumed.

**Ultimately the Board was most convinced by the evidence and the testimony of the assessor's personnel that there was no visible agricultural use and that this parcel does not qualify for an agricultural classification. Based on the parties' stipulated value of \$1.10 per square foot, the Board affirms the vacant land classification of Parcel A, as well as the assigned actual value of \$344,037.00.**

6. Regarding Parcels B and C, Field 102, their usage determination was more problematic. After a review of Petitioner's Exhibit II, the Board believes that the last time field 102 produced a harvested crop was a wheat crop harvested in July 1997. The property was planted to sunflowers in 1998, but did not produce due to very dry conditions. Exhibit E indicates that field 102 was tilled in 1999 in preparation for planting in 2000. Mr. Palen testified that he sprayed the field with herbicide and fertilizer in the spring of 2000, in preparation for planting sunflowers, but it was too dry as of a June 2000 planting time, so the field was not planted. He swept the field in the fall of 2000, which is supported by the aerial photo dated October 19, 2000, which clearly shows that some activity occurred. Mr. Palen admitted that the field lay fallow in 2001, which is supported by the assessor's personnel inspections. The October 2002 aerial photo clearly shows the property has had some activity. The Board has determined that these parcels have not produced a crop for a five-year period. We also believe that the reason for non-production had to do with Mr. Palen's selection of summer crop plantation, which requires more moisture for germination than a wheat crop, which clearly was a successful crop on Field 100 during the five-year period of non-production. The subsequent farmer, Mr. Nygaard testified that this was the most fertile ground of all the subject properties; the Board sees no reason why these properties were not productive during the years in question. The full cycle of agricultural farming activity includes preparing the ground for planting, planting of seed, cultivating and/or spraying of herbicides and pesticides and the application of fertilizers when necessary, harvesting of the crop, and selling or consuming the harvested crop. The Board found no evidence that there was planting or harvesting with the subsequent selling or consuming of a crop in 1999, 2000, or 2001. **The Board has concluded that these two parcels do not qualify for an agricultural classification and were properly classified as vacant land for 2002. Based on the parties' stipulated value of \$1.10 per square foot, the Board affirms the assigned actual values of \$239,580.00 and \$1,140,880.00.**

7. Regarding Parcels D and H, Field 100, Petitioner's exhibits indicated that the field was harvested wheat in 1998, with cattle grazing occurring during the winter of 1998-1999. Mr. Palen testified that he fertilized the field in April 2000, harvested wheat in July 2000, grazed the aftermath, and swept it in the fall of 2000. Exhibit E indicates Field 100 would be planted to sunflowers or corn in 2001, or winter wheat would be planted that fall if the spring remained dry. However, Mr. Palen testified that the field lay fallow in 2001, although it was swept in the spring of 2001. The October 2002 aerial photo clearly shows the property has had some activity. Although Mr. Palen testified that he intended to plant sunflowers, the Board notes that a continued cycle of

winter wheat would be for the land to lie fallow in 2001, with planting occurring in the fall of 2001 and harvest in 2002. The assessor's personnel inspections were not well documented for 2000, and the 2001 inspections support Mr. Palen's testimony that the land laid fallow in 2001. The Board concluded that these parcels were in continued agricultural use since 1998, with the exception of 2001, during which the land laid fallow. **The Board believes that the fallowing of the property in 2001 was an acceptable agricultural practice and therefore determined that subject Parcels D and H were improperly classified as vacant land and should be classified as agricultural properties for 2002.**

8. Regarding notification of the property owner of the change in classification and the reason for the change, by May 1 of the year the reclassification is made, the Board notes that the statutes allow for this notification when budgetary restraints allow. There was no testimony either to support or dispute that such notification was part of the assessor's budgetary allowance.

9. The Board finds no validity in Petitioner's claim that the abstracting and classification of the subject properties as agriculture in tax years 2000, and 2001 somehow supports Petitioner's claim of actual agricultural use. Classification of the properties as agriculture in those years is not the issue and the Board did not take evidence as to whether the classification of the properties during those time periods was correct or based on use during prior years. The issue in this case is whether the land was actually used for agricultural purposes towards the classification of the property as agriculture in 2002, based on actual use during 2000 and 2001.

10. Petitioner argued that the subject parcels are a part of a larger unit. However, the Board finds that the subject parcels are outlying from the primary agricultural parcels and are not an integral part of the larger operation. We believe this position is supported by Mr. Nygaard's testimony that he was not interested in farming only the subject properties, but did take on a lease when the remaining acreages that are not a part of this appeal were included.

11. Regarding Respondent's "fairness test", the Board recognizes that although such a two-year test would be to the Petitioner's favor, there is no basis for such a test in the statutes. Failure of a parcel to meet the agricultural land definition for one year in the three-year period is the required basis for reclassifying agricultural property and this is the standard relied upon in this case by the Board.

**ORDER:**

Docket numbers 40530, 40533 and 40534 are denied.

The Respondent is ordered to revalue Docket Numbers 40531 and 40532 using an agricultural classification and to submit the new actual values for tax year 2002 to the Board within ten days from the date of this order.

**DATED and MAILED** this 5<sup>th</sup> day of March, 2003.

**BOARD OF ASSESSMENT APPEALS**

Rebecca A. Hawkins  
Rebecca A. Hawkins

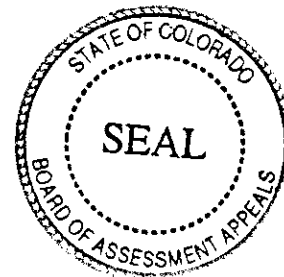
Karen E. Hart  
Karen E. Hart

This decision was put on the record

MAR 04 2003

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Penny S. Lowenthal  
Penny S. Lowenthal



**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

Petitioner:

**DEBORAH NOBLE AND GLENN SANDLER ET AL,  
AND DOVE VALLEY BUSINESS PARK  
ASSOCIATES, LTD.**

v.

Respondent:

**ARAPAHOE COUNTY BOARD OF  
EQUALIZATION.**

Attorney or Party Without Attorney for the Petitioner:

Name: Lawrence L. Levin, Esq.  
Holme Roberts & Owen LLP  
Address: 1700 Lincoln, Suite 4100  
Denver, Colorado 80203  
Phone Number: (303) 861-7000  
Attorney Reg. No.: 1824

**Docket Numbers:  
40530, 40531, 40532,  
40533, 40534**

**FINAL ORDER (On Retaining Jurisdiction)**

**THE BOARD OF ASSESSMENT APPEALS** retained jurisdiction in this matter until ten days from the date of its March 5, 2003 Order, at which time the Respondent was to notify the Board in writing of the 2002 actual valuation of the subject properties (Docket Numbers 40531 and 40532) based on an agricultural classification.

**FINDINGS OF FACT:**

1. On March 28, 2003 the Board received Respondent's adjusted values for the subject properties based on an agricultural classification:

<b><u>Docket No.</u></b>	<b><u>Schedule No.</u></b>	<b><u>Total Actual Value</u></b>
40531	2075-36-4-00-006	\$809
40532	2075-36-1-00-031	\$324

**ORDER:**

Respondent is ordered to change the 2002 actual values of the subject properties (Docket Numbers 40531 and 40532) as set forth above. Docket Numbers 40530, 40533 and 40534 are denied.

The Arapahoe County Assessor is directed to change his records accordingly.

**APPEAL:**

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

**DATED and MAILED** this 2<sup>nd</sup> day of April, 2003.

**BOARD OF ASSESSMENT APPEALS**

*Rebecca Hawkins*

Rebecca A. Hawkins

*Karen E Hart*

Karen E. Hart

This decision was put on the record

APR 01 2003

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Penny S. Lowenthal*  
Penny S. Lowenthal

